

**CITY OF MANCHESTER  
NEW HAMPSHIRE**



**FINANCIAL REPORTS**

**FOR THE THREE MONTHS ENDED  
SEPTEMBER 30, 2006**

**UNAUDITED**

**CITY OF MANCHESTER, NEW HAMPSHIRE**  
**QUARTERLY FINANCIAL REPORTS**  
**TABLE OF CONTENTS**  
**FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2006**

<u>Page</u>	<u>Title</u>
1	Combined Balance Sheet - All Fund Types - GAAP Basis
2	Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Government Fund Types - GAAP Basis
3	Comparative Combined Balance Sheet - General Fund - GAAP Basis
4	Comparative Statements of Revenues, Expenditures and Changes in Fund Balance - Government General Fund - Comparative FY 2006 versus 2005 - GAAP Basis
5	Budget vs Actual Expenditures by Department with Restricted Items FY 2006 and 2005- General Fund - Budget Basis
6	Budget vs Actual Expenditures by Department without Restricted Items FY 2006 and 2005- General Fund - Budget Basis
7	Budget vs Actual Revenue by Department - General Fund Non-Property Tax Revenues FY 2006 - Budget Basis
8	Budget vs Actual Revenue by Type - General Fund Non-Property Tax Revenues FY 2006 - Budget Basis
9	Budget FY 2006 vs Actual Revenue FY 2005 by Type - General Fund Non-Property Tax Revenues - Comparative - Budget Bas
10	Combining Balance Sheet - Special Revenues Fund Types - GAAP Basis
11	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenues Fund Types - GAAP Basis
12	Combining Balance Sheet - Enterprise Fund Types - GAAP Basis
13	Combining Statement of Revenues, Expenditures and Changes in Retained Earnings - Enterprise Fund Types - GAAP Basis
14	Combining Balance Sheet - Permanent Trust Fund Types - GAAP Basis
15	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Trust Fund Types - GAAP Basis
16	Combining Balance Sheet -Fiduciary Trust Fund Types - GAAP Basis
17	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Fiduciary Trust Fund Types - GAAP Basis
18	3 Year History by Agency (General) - Budget Basis
27	3 Year History by Agency ( Enterprise) - Budget Basis

City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
September 30, 2006  
(UNAUDITED)  
GAAP Basis  
(QT1BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
<b>ASSETS:</b>							
Cash and Cash Equivalents	\$ 45,428,847.16	\$ 3,526,615.60	\$ (15,247,812.75)	\$ 410,336.03	\$ 34,117,986.04	\$ 3,293,754.29	\$ 37,411,740.33
Restricted Cash	9,400,609.99	4,918,537.58	18,455,691.00	14,707,367.48	47,482,206.05	32,676,851.23	80,159,057.28
Investments	843,824.51	-	92,411.33	2,804,175.10	3,740,410.94	41,983,023.57	45,723,434.51
Receivables	5,822,778.08	6,526,882.99	(5,355,471.55)	18,354.28	7,012,543.80	22,287,511.66	29,300,055.46
Prepaid Expenses	-	-	-	-	-	4,845,845.26	4,845,845.26
Due From Other Funds	182,115.54	-	-	-	182,115.54	-	182,115.54
Inventories	903,463.78	-	-	-	903,463.78	1,023,500.62	1,926,964.40
Land held for resale	3,000,000.00	-	-	-	3,000,000.00	-	3,000,000.00
Property and Equipment, Net	-	-	-	-	-	598,520,762.76	598,520,762.76
<b>TOTAL ASSETS:</b>	<b>\$ 65,581,639.06</b>	<b>\$ 14,972,036.17</b>	<b>\$ (2,055,181.97)</b>	<b>\$ 17,940,232.89</b>	<b>\$ 96,438,726.15</b>	<b>\$ 704,631,249.39</b>	<b>\$ 801,069,975.54</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES:</b>							
Accounts Payable	\$ 3,381,993.46	\$ 7,609,637.26	\$ 5,335,306.43	\$ 1,280.00	\$ 16,328,217.15	\$ 4,412,019.91	\$ 20,740,237.06
Retainage Payable	35,466.18	-	-	-	35,466.18	3,089,200.24	3,124,666.42
Accrued Liabilities	1,144,502.92	153,435.19	-	-	1,297,938.11	11,454,776.68	12,752,714.79
Other Liabilities	5,214,122.43	662,620.05	-	-	5,876,742.48	6,874,458.81	12,751,201.29
Insurance Claims Payable	845,167.00	-	-	-	845,167.00	-	845,167.00
Due to Other Funds	-	(8,585.46)	-	-	(8,585.46)	190,701.00	182,115.54
Due to School District	668,621.47	-	-	-	668,621.47	-	668,621.47
Bonds Pay Due in more than one year	-	-	-	-	-	330,068,776.14	330,068,776.14
Accrual for Compensated Absences	-	-	-	-	-	2,093,797.29	2,093,797.29
Deferred Revenue	3,317,778.65	1,577,871.71	516,914.22	-	5,412,564.58	-	5,412,564.58
<b>TOTAL LIABILITIES</b>	<b>14,607,652.11</b>	<b>9,994,978.75</b>	<b>5,852,220.65</b>	<b>1,280.00</b>	<b>30,456,131.51</b>	<b>358,183,730.07</b>	<b>388,639,861.58</b>
<b>FUND EQUITY:</b>							
Investment in Capital Assets, net of Related Debt	-	-	-	-	-	347,553,286.32	347,553,286.32
<b>Retained Earnings:</b>							
Reserved for Equipment Replacement	-	-	-	-	-	345,752.13	345,752.13
Reserved for Coverage Account	-	-	-	-	-	136,464.15	136,464.15
Reserved for PFCs	-	-	-	-	-	3,837,491.83	3,837,491.83
Reserved for Revenue Bond O&M	-	-	-	-	-	8,956,000.00	8,956,000.00
Reserved for Revenue Fund	-	-	-	-	-	2,700,752.24	2,700,752.24
Unreserved	-	-	-	-	-	(17,082,227.35)	(17,082,227.35)
<b>Fund Balances:</b>							
<b>Reserved:</b>							
Encumbrances	6,688,484.54	1,499,199.61	2,313,701.42	-	10,501,385.57	-	10,501,385.57
Arts & Cultural Events	-	407,321.76	-	-	407,321.76	-	407,321.76
Cemetery and Other Trust Funds	-	-	-	15,040,961.10	15,040,961.10	-	15,040,961.10
Library Trust Funds	-	-	-	2,897,991.79	2,897,991.79	-	2,897,991.79
Workmen's Compensation	2,338,749.00	-	-	-	2,338,749.00	-	2,338,749.00
Health Insurance	527,500.21	-	-	-	527,500.21	-	527,500.21
Inventory	895,311.80	-	-	-	895,311.80	-	895,311.80
Special Revenue Reserve	8,757,216.97	-	-	-	8,757,216.97	-	8,757,216.97
Revenue Stabilization	10,098,844.56	-	-	-	10,098,844.56	-	10,098,844.56
General Liability Insurance	931,926.03	-	-	-	931,926.03	-	931,926.03
<b>Unreserved:</b>							
Designated Continued Appropriation	-	3,070,536.05	-	-	3,070,536.05	-	3,070,536.05
Designated Capital Projects	-	-	(10,221,104.04)	-	(10,221,104.04)	-	(10,221,104.04)
Undesignated	20,735,953.84	-	-	-	20,735,953.84	-	20,735,953.84
<b>Total Fund Equity:</b>	<b>50,973,986.95</b>	<b>4,977,057.42</b>	<b>(7,907,402.62)</b>	<b>17,938,952.89</b>	<b>65,982,594.64</b>	<b>346,447,519.32</b>	<b>412,430,113.96</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 65,581,639.06</b>	<b>\$ 14,972,036.17</b>	<b>\$ (2,055,181.97)</b>	<b>\$ 17,940,232.89</b>	<b>\$ 96,438,726.15</b>	<b>\$ 704,631,249.39</b>	<b>\$ 801,069,975.54</b>

City of Manchester, New Hampshire  
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
- All Governmental Fund Types  
For the three months ended September 30, 2006  
(UNAUDITED)  
(QT1REGOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 48,274,567.60	\$ -	\$ -	\$ -	\$ 48,274,567.60
Federal and State Grants and Aid	750,768.16	917,090.10	-	-	1,667,858.26
Nonenterprise charge:sales&service	701,311.02	124,745.69	-	-	826,056.71
Licenses and Permits	5,271,391.75	-	-	-	5,271,391.75
Interest	825,612.83	15,333.05	78,560.62	-	919,506.50
Contributions	-	-	-	20,665.00	20,665.00
Other	105,331.03	83,716.94	-	-	189,047.97
TOTAL REVENUES:	<u>55,928,982.39</u>	<u>1,140,885.78</u>	<u>78,560.62</u>	<u>20,665.00</u>	<u>57,169,093.79</u>
EXPENDITURES					
Current					
General Government	6,425,259.83	609,425.84	1,693,232.47	-	8,727,918.14
Public Safety	11,192,444.63	556,920.70	26,986.50	-	11,776,351.83
Health and Sanitation	556,504.51	296,588.77	-	-	853,093.28
Highways and Streets	4,597,814.03	2,426,517.56	508,349.21	-	7,532,680.80
Welfare and Human Services	310,494.71	37,362.54	-	-	347,857.25
Education and Library	655,439.00	-	32,577.20	-	688,016.20
Parks and Recreation	1,042,269.06	253,172.15	31,791.62	-	1,327,232.83
Debt Service:					
Principal Retirement	2,662,746.99	-	-	-	2,662,746.99
Interest	732,190.23	-	-	-	732,190.23
TOTAL EXPENDITURES	<u>28,175,162.99</u>	<u>4,179,987.56</u>	<u>2,292,937.00</u>	<u>-</u>	<u>34,648,087.55</u>
Excess/(deficiency) of Revenues Over Expenditures	27,753,819.40	(3,039,101.78)	(2,214,376.38)	20,665.00	22,521,006.24
OTHER FINANCING SOURCES(USES):					
Transfers In	4,409.36	2,057,165.00	44,000.00	-	2,105,574.36
Transfers Out	(1,829,165.00)	(232,409.36)	(44,000.00)	-	(2,105,574.36)
TOTAL OTHER	(1,824,755.64)	1,824,755.64	-	-	-
Excess(deficiency) of rev and other sources over exp and other uses	25,929,063.76	(1,214,346.14)	(2,214,376.38)	20,665.00	22,521,006.24
Fund Balance, Beginning of Period	25,044,923.19	6,191,403.56	(5,693,026.24)	17,918,287.89	43,461,588.40
Fund Balance, End of Period	<u>\$ 50,973,986.95</u>	<u>\$ 4,977,057.42</u>	<u>\$ (7,907,402.62)</u>	<u>\$ 17,938,952.89</u>	<u>\$ 65,982,594.64</u>

City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
September 30, 2006  
(Unaudited)  
GAAP Basis  
(QT1BSCOMP)

	General Fund 9/30/2006	General Fund 9/30/2005	Increase (Decrease)	Percent Change
ASSETS:				
Cash and Cash Equivalents	\$ 21,573,066.25	\$ 16,099,811.59	\$ 5,473,254.66	34.00
Restricted Cash	9,400,609.99	3,916,250.91	5,484,359.08	140.04
Investments	24,699,605.42	28,110,383.15	(3,410,777.73)	(12.13)
Receivables	5,822,778.08	5,497,846.84	324,931.24	5.91
Due From Other Funds	182,115.54	1,898,921.65	(1,716,806.11)	(90.41)
Inventories	903,463.78	731,929.11	171,534.67	23.44
Land held for resale	3,000,000.00	2,555,000.00	445,000.00	17.42
TOTAL ASSETS:	<u>\$ 65,581,639.06</u>	<u>\$ 58,810,143.25</u>	<u>\$ 6,771,495.81</u>	<u>11.51</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	\$ 3,381,993.46	\$ 3,466,271.67	\$ (84,278.21)	(2.43)
Retainage Payable	35,466.18	22,720.34	12,745.84	56.10
Accrued Liabilities	1,144,502.92	(173,084.03)	1,317,586.95	(761.24)
Other Liabilities	5,214,122.43	889,777.87	4,324,344.56	486.00
Insurance Claims Payable	845,167.00	835,000.00	10,167.00	1.22
Due to School District	668,621.47	1,902,060.60	(1,233,439.13)	(64.85)
Deferred Revenue	3,317,778.65	3,558,693.43	(240,914.78)	(6.77)
TOTAL LIABILITIES	<u>14,607,652.11</u>	<u>10,501,439.88</u>	<u>4,106,212.23</u>	<u>39.10</u>
FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	6,688,484.54	5,978,008.06	710,476.48	11.88
Workmen's Compensation	2,338,749.00	2,388,525.00	(49,776.00)	(2.08)
Health Insurance	527,500.21	956,761.02	(429,260.81)	(44.87)
Inventory	895,311.80	709,034.21	186,277.59	26.27
Advances	-	1,743,446.56	(1,743,446.56)	(100.00)
Special Revenue Reserve	8,757,216.97	4,623,940.62	4,133,276.35	89.39
Revenue Stabilization	10,098,844.56	10,098,844.56	-	-
General Liability Insurance	931,926.03	1,079,643.56	(147,717.53)	(13.68)
Unreserved:				
Undesignated	20,735,953.84	20,730,499.78	5,454.06	0.03
Total Fund Equity:	<u>50,973,986.95</u>	<u>48,308,703.37</u>	<u>2,665,283.58</u>	<u>5.52</u>
Total Liabilities & Equity	<u>\$ 65,581,639.06</u>	<u>\$ 58,810,143.25</u>	<u>\$ 6,771,495.81</u>	<u>11.51</u>

City of Manchester, New Hampshire  
Budget vs Actual Revenue By Type  
Non-Property Tax Revenues  
For The Three Months Ended September 30, 2006 And 2005  
(UNAUDITED)  
Budget Basis  
QT1REVCOMP

	ACTUAL FY 2006	MODIFIED BUDGET FY 07	DIFFERENCE ACTUAL 06 VS BUDGET 07	PERCENTAGE DIFFERENCE OF FY06 VS FY07	3 MONTHS ACTUAL FY06	3 MONTHS ACTUAL FY07	DIFFERENCE ACTUAL 06 VS ACTUAL 07	PERCENTAGE DIFFERENCE OF FY06 VS FY07
TAXES, INTEREST AND PENALTIES								
BOAT TAXES	\$ 35,223.00	\$ 40,000.00	\$ 4,777.00	13.56	\$ 9,651.00	\$ 11,159.00	\$ 1,508.00	15.63
MISCELLANEOUS TAXES	37,844.00	62,000.00	24,156.00	63.83	17,078.00	3,415.00	(13,662.00)	(80.00)
INTEREST AND PENALTIES	582,657.00	583,000.00	343.00	0.06	49,379.00	125,933.00	76,554.00	155.03
CABLE FRANCHISE FEES	987,449.00	1,050,000.00	62,551.00	6.33	-	-	-	-
TOTAL TAXES, INTEREST AND PENALTIES	1,643,173.00	1,735,000.00	91,827.00	5.59	76,108.00	140,507.00	64,399.00	84.62
LICENSES AND PERMITS								
AUTO REGISTRATIONS	16,244,113.00	16,820,000.00	575,887.00	3.55	4,375,533.00	4,502,654.00	127,121.00	2.91
LICENSES	432,468.00	421,450.00	(11,018.00)	(2.55)	42,504.00	67,202.00	24,698.00	58.11
PERMITS	4,950,114.00	2,477,400.00	(2,472,714.00)	(49.95)	1,258,359.00	724,342.00	(534,016.00)	(42.44)
TOTAL LICENSES AND PERMITS	21,626,695.00	19,718,850.00	(1,907,845.00)	(8.82)	5,676,396.00	5,294,198.00	(382,197.00)	(6.73)
INTERGOVERNMENTAL								
FEDERAL REVENUES	254,116.00	237,000.00	(17,116.00)	(6.74)	7,385.00	19,806.00	12,421.00	168.20
PAYMENTS IN LIEU OF TAXES	655,072.00	771,000.00	115,928.00	17.70	-	-	-	-
STATE REVENUES	6,449,250.00	6,417,834.00	(31,416.00)	(0.49)	726,134.00	730,961.00	4,827.00	0.66
TOTAL INTERGOVERNMENTAL	7,358,438.00	7,425,834.00	67,396.00	0.92	733,519.00	750,768.00	17,249.00	2.35
SALES AND SERVICES								
GENERAL REVENUES	148,673.00	171,925.00	23,252.00	15.64	54,609.00	46,987.00	(7,621.00)	(13.96)
PUBLIC SAFETY	179,437.00	179,400.00	(37.00)	(0.02)	48,072.00	42,548.00	(5,523.00)	(11.49)
HIGHWAY	522,175.00	560,200.00	38,025.00	6.79	178,595.00	208,932.00	30,337.00	16.99
TRAFFIC	754,458.00	200.00	(754,258.00)	(99.97)	193,440.00	-	(193,440.00)	(100.00)
CIVIC CENTER PARKING	198,427.00	-	(198,427.00)	(100.00)	53,703.00	-	(53,703.00)	(100.00)
SANITATION	29,565.00	30,000.00	435.00	1.47	7,061.00	5,276.00	(1,784.00)	(25.27)
HEALTH	9,185.00	-	(9,185.00)	(100.00)	2,760.00	2,890.00	130.00	4.71
CEMETERY, PARKS & RECREATION	214,927.00	159,645.00	(55,282.00)	(25.72)	59,955.00	55,901.00	(4,054.00)	(6.76)
ZONING BOARD	38,860.00	27,000.00	(11,860.00)	(30.52)	6,000.00	8,629.00	2,629.00	43.82
PARKING VIOLATIONS	1,229,692.00	18,000.00	(1,211,692.00)	(98.54)	261,662.00	1,600.00	(260,062.00)	(99.39)
COURT FINES	87,418.00	65,000.00	(22,418.00)	(25.64)	19,066.00	33,883.00	14,817.00	77.72
OTHER FINES	25,628.00	-	(25,628.00)	(100.00)	1,350.00	550.00	(800.00)	(59.26)
FEES	1,176,470.00	995,280.00	(181,190.00)	(15.40)	221,795.00	149,006.00	(72,788.00)	(32.82)
WITNESS FEES	84,967.00	95,100.00	10,133.00	11.93	32,333.00	67,248.00	34,915.00	107.99
TOTAL SALES AND SERVICES	4,699,882.00	2,301,750.00	(2,398,132.00)	(51.03)	1,140,401.00	623,453.00	(516,947.00)	(45.33)
OTHER REVENUE SOURCES								
INTEREST INCOME	2,218,008.00	2,434,000.00	215,992.00	9.74	406,016.00	740,612.00	334,596.00	82.41
FUND TRANSFERS	372,953.00	4,718,194.00	4,345,241.00	1,165.09	100.00	4,409.00	4,309.00	4,309.36
REIMBURSEMENTS	961,307.00	1,260,906.00	299,599.00	31.17	51,558.00	52,856.00	1,298.00	2.52
RENTALS & LEASES	772,623.00	758,200.00	(14,423.00)	(1.87)	1,893.00	9,811.00	7,918.00	418.28
SCHOOL CHARGEBACKS	8,062,865.00	8,834,748.00	771,883.00	9.57	26,887.00	21,069.00	(5,817.00)	(21.64)
MISCELLANEOUS	26,544.00	100,588.00	74,044.00	278.95	5,069.00	22,069.00	17,000.00	335.38
TOTAL OTHER REVENUE SOURCES	12,414,300.00	18,106,636.00	5,692,336.00	45.85	491,523.00	850,829.00	359,306.00	73.10
TOTAL	\$ 47,742,488.00	\$ 49,288,070.00	\$ 1,545,582.00	3.24	\$ 8,117,947.00	\$ 7,659,757.00	\$ (458,189.00)	(5.64)

City of Manchester, New Hampshire  
Budget vs Actual Expenditures - General Fund  
By Department With Restricted Items  
For The Three Months Ended September 30, 2006 And 2005  
(UNAUDITED)  
Budget Basis  
QT1BUDCOMP

	FY 2007 MODIFIED BUDGET	FY 2007 OBLIGATIONS TO DATE	FY 2007 UNOBLIGATED BALANCE	FY 2007 PERCENT UNOBLIGATED	FY 2006 MODIFIED BUDGET	FY 2006 OBLIGATIONS TO DATE	FY 2006 UNOBLIGATED BALANCE	FY 2006 PERCENT UNOBLIGATED
AGENCIES								
ALDERMEN	\$ 197,127.00	\$ 44,471.64	\$ 152,655.36	77.44	\$ 167,064.00	\$ 43,395.29	\$ 123,668.71	74.02
ASSESSORS	780,553.00	179,068.87	601,484.13	77.06	712,175.00	166,115.51	546,059.49	76.67
BUILDING	1,507,186.00	357,073.19	1,150,112.81	76.31	1,510,165.00	395,194.98	1,114,970.02	73.83
CITY CLERK	1,158,838.00	272,240.62	886,597.38	76.51	1,341,809.00	264,690.50	1,077,118.50	80.27
MEDO	380,823.00	79,327.23	301,495.77	79.17	261,662.00	61,316.12	200,345.88	76.57
CITY SOLICITOR	1,274,640.00	538,164.42	736,475.58	57.78	1,444,289.00	513,331.97	930,957.03	64.46
FINANCE	1,304,313.00	293,144.63	1,011,168.37	77.52	1,252,799.00	272,460.00	980,339.00	78.25
CENTRAL PURCHASING	200,000.00	10,181.70	189,818.30	94.91	-	-	-	-
INFORMATION SYSTEMS	2,030,336.00	884,303.23	1,146,032.77	56.45	2,189,239.00	793,933.63	1,395,305.37	63.73
MAYOR	304,231.00	71,799.65	232,431.35	76.40	287,706.00	66,993.04	220,712.96	76.71
OFFICE OF YOUTH SERVICES	596,927.00	144,279.29	452,647.71	75.83	552,317.00	142,454.79	409,862.21	74.21
HUMAN RESOURCES	1,002,385.00	(1,112.34)	1,003,497.34	100.11	1,013,665.00	(136,229.08)	1,149,894.08	113.44
PLANNING	963,019.00	245,183.03	717,835.97	74.54	938,094.00	215,500.74	722,593.26	77.03
BUILDING MAINTENANCE DIVISION	6,921,325.00	5,028,914.09	1,892,410.91	27.34	7,136,745.00	4,981,927.34	2,154,817.66	30.19
TAX COLLECTOR	766,812.00	164,380.40	602,431.60	78.56	749,126.00	167,516.06	581,609.94	77.64
FIRE	22,840,146.00	5,905,878.57	16,934,267.43	74.14	21,729,734.00	5,087,847.21	16,641,886.79	76.59
POLICE	22,795,498.00	5,884,630.63	16,910,867.37	74.19	21,324,143.00	4,928,518.97	16,395,624.03	76.89
HEALTH	3,568,561.00	558,609.46	3,009,951.54	84.35	3,344,022.00	530,904.67	2,813,117.33	84.12
HIGHWAY	21,461,073.00	5,420,204.62	16,040,868.38	74.74	19,767,871.00	4,955,467.70	14,812,403.30	74.93
TRAFFIC	962,213.00	218,130.91	744,082.09	77.33	2,980,398.00	637,848.03	2,342,549.97	78.60
WELFARE	1,310,819.00	317,650.77	993,168.23	75.77	1,271,386.00	320,213.92	951,172.08	74.81
PARKS & RECREATION	3,654,221.00	1,058,492.27	2,595,728.73	71.03	3,378,464.00	1,009,779.52	2,368,684.48	70.11
MCTV	396,754.00	-	396,754.00	100.00	446,665.00	116,000.00	330,665.00	74.03
LIBRARY	2,780,715.00	663,941.41	2,116,773.59	76.12	2,643,260.00	668,227.94	1,975,032.06	74.72
ELDERLY SERVICES	313,615.00	111,182.50	202,432.50	64.55	303,264.00	95,275.36	207,988.64	68.58
TOTAL AGENCIES	99,472,130.00	28,450,140.79	71,021,989.21	71.40	96,746,062.00	26,298,684.21	70,447,377.79	72.82
NON DEPARTMENTAL ITEMS								
SALARY ADJUSTMENT	400,000.00	-	400,000.00	100.00				
CONTINGENCY	295,283.00	-	295,283.00	100.00	285,370.80	-	285,370.80	100.00
CIVIC CONTRIBUTIONS	152,700.00	74,896.73	77,803.27	50.95	164,340.00	86,047.37	78,292.63	47.64
NON CITY PROGRAMS	68,817.00	69,149.43	(332.43)	(0.48)	68,817.00	68,817.00	-	-
SAFETY REVIEW BOARD	40,000.00	4,853.13	35,146.87	87.87	40,660.00	5,610.52	35,049.48	86.20
COMMUNITY IMPROVEMENT PROGRAM	1,904,638.00	1,829,165.00	75,473.00	3.96	2,271,765.00	2,147,065.00	124,700.00	5.49
MOTORIZED EQUIPMENT REPLACEMENT	1,080,000.00	373,824.84	706,175.16	65.39	760,791.97	518,248.97	242,543.00	31.88
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00	-	-	1,074,691.00	1,074,691.00	-	-
EMPLOYEE MEDICAL SERVICES	100,000.00	9,198.00	90,802.00	90.80	116,987.23	33,659.50	83,327.73	71.23
CONSERVATION COMMISSION	14,842.00	215.14	14,626.86	98.55	10,000.00	590.10	9,409.90	94.10
MATURING DEBT	8,341,600.00	2,662,746.99	5,678,853.01	68.08	9,986,025.00	2,333,753.22	7,652,271.78	76.63
INTEREST ON MATURING DEBT	5,441,950.00	732,190.23	4,709,759.77	86.55	5,481,700.00	791,782.51	4,689,917.49	85.56
TECHNOLOGY RESERVE	250,000.00	82,340.11	167,659.89	67.06	250,000.00	15,522.72	234,477.28	93.79
TRUST FUND (MER)	-	-	-	-	500,000.00	-	500,000.00	100.00
TOTAL NON DEPARTMENTAL ITEMS	19,189,830.00	6,938,579.60	12,251,250.40	63.84	21,011,148.00	7,075,787.91	13,935,360.09	66.32
TOTAL GENERAL FUND	\$ 118,661,960.00	\$ 35,388,720.39	\$ 83,273,239.61	70.18	\$ 117,757,210.00	\$ 33,374,472.12	\$ 84,382,737.88	71.66

City of Manchester, New Hampshire  
Budget vs Actual Expenditures - General Fund  
By Department Without Restricted Items  
For The Three Months Ended September 30, 2006 And 2005  
(UNAUDITED)  
Budget Basis  
QT1BUDNBNF

	FY 2007 MODIFIED BUDGET	FY 2007 OBLIGATIONS TO DATE	FY 2007 UNOBLIGATED BALANCE	FY 2007 PERCENT UNOBLIGATED	FY 2006 MODIFIED BUDGET	FY 2006 OBLIGATIONS TO DATE	FY 2006 UNOBLIGATED BALANCE	FY 2006 PERCENT UNOBLIGATED
<b>AGENCIES</b>								
ALDERMEN	\$ 70,000.00	\$ 17,500.00	\$ 52,500.00	75.00	\$ 70,000.00	\$ 17,500.00	\$ 52,500.00	75.00
ASSESSORS	585,861.00	136,450.82	449,410.18	76.71	576,470.00	131,572.34	444,897.66	77.18
BUILDING	1,077,690.00	259,249.85	818,440.15	75.94	1,121,461.00	256,575.42	864,885.58	77.12
CITY CLERK	900,902.00	209,682.07	691,219.93	76.73	1,101,995.00	212,355.52	889,639.48	80.73
MEDO	305,517.00	64,194.25	241,322.75	78.99	206,439.00	47,693.31	158,745.69	76.90
CITY SOLICITOR	974,910.00	267,357.43	707,552.57	72.58	986,659.00	256,207.92	730,451.08	74.03
FINANCE	1,025,592.00	231,610.92	793,981.08	77.42	1,047,625.00	225,191.85	822,433.15	78.50
CENTRAL PURCHASING	144,500.00	7,199.60	137,300.40	95.02	-	-	-	-
INFORMATION SYSTEMS	1,606,835.00	786,902.94	819,932.06	51.03	1,811,723.00	702,011.87	1,109,711.13	61.25
MAYOR	229,116.00	52,474.50	176,641.50	77.10	218,554.00	50,015.03	168,538.97	77.12
OFFICE OF YOUTH SERVICES	442,218.00	103,109.63	339,108.37	76.68	424,840.00	112,597.41	312,242.59	73.50
HUMAN RESOURCES	724,599.00	192,881.28	531,717.72	73.38	723,452.00	190,318.33	533,133.67	73.69
PLANNING	723,578.00	184,013.38	539,564.62	74.57	725,677.00	166,640.03	559,036.97	77.04
BUILDING MAINTENANCE DIVISION	6,465,169.00	4,923,607.41	1,541,561.59	23.84	6,806,539.00	4,897,907.79	1,908,631.21	28.04
TAX COLLECTOR	541,133.00	121,123.13	420,009.87	77.62	587,954.00	124,787.59	463,166.41	78.78
FIRE	16,943,891.00	4,516,957.95	12,426,933.05	73.34	16,333,849.00	3,857,866.20	12,475,982.80	76.38
POLICE	17,233,745.00	4,550,680.16	12,683,064.84	73.59	16,655,136.00	3,823,843.06	12,831,292.94	77.04
HEALTH	2,624,350.00	422,274.88	2,202,075.12	83.91	2,555,748.00	407,126.66	2,148,621.34	84.07
HIGHWAY	17,714,423.00	4,568,940.59	13,145,482.41	74.21	16,405,469.00	4,105,736.91	12,299,732.09	74.97
TRAFFIC	637,945.00	159,750.17	478,194.83	74.96	2,697,487.00	574,199.62	2,123,287.38	78.71
WELFARE	1,091,026.00	261,360.58	829,665.42	76.04	1,099,324.00	281,056.46	818,267.54	74.43
PARKS & RECREATION	3,001,623.00	858,537.53	2,143,085.47	71.40	2,776,524.00	829,844.84	1,946,679.16	70.11
MCTV	396,754.00	-	396,754.00	100.00	433,600.00	116,000.00	317,600.00	73.25
LIBRARY	2,066,940.00	516,529.72	1,550,410.28	75.01	2,107,021.00	538,149.63	1,568,871.37	74.46
ELDERLY SERVICES	214,043.00	88,625.94	125,417.06	58.59	220,659.00	76,708.41	143,950.59	65.24
TOTAL AGENCIES	77,742,360.00	23,501,014.73	54,241,345.27	69.77	77,694,205.00	22,001,906.20	55,692,298.80	71.68
<b>RESTRICTED ITEMS</b>								
HEALTH INSURANCE	9,944,148.00	2,143,478.93	7,800,669.07	78.44	8,245,674.00	1,716,487.75	6,529,186.25	79.18
DENTAL INSURANCE	820,615.00	191,366.62	629,248.38	76.68	852,642.00	179,135.01	673,506.99	78.99
DEATH BENEFIT	59,069.00	15,041.19	44,027.81	74.54	85,474.00	13,968.39	71,505.61	83.66
WORKER'S COMPENSATION	1,254,400.00	132,459.03	1,121,940.97	89.44	945,176.00	225,134.59	720,041.41	76.18
DISABILITY INSURANCE	56,881.00	14,897.46	41,983.54	73.81	79,924.00	13,698.36	66,225.64	82.86
CITY RETIREMENT	3,137,728.00	750,675.54	2,387,052.46	76.08	2,323,317.00	502,041.11	1,821,275.89	78.39
FIRE STATE PENSION	2,007,754.00	521,990.45	1,485,763.55	74.00	2,063,974.00	464,797.23	1,599,176.77	77.48
POLICE STATE PENSION	1,135,292.00	324,346.51	810,945.49	71.43	1,229,735.00	267,485.57	962,249.43	78.25
FICA	2,507,842.00	594,457.95	1,913,384.05	76.30	2,580,878.00	554,146.47	2,026,731.53	78.53
UNEMPLOYMENT	20,000.00	1,369.36	18,630.64	93.15	20,000.00	20,000.00	-	-
TUITION	50,000.00	16,814.70	33,185.30	66.37	50,000.00	20,704.69	29,295.31	58.59
CGL INSURANCE	736,542.00	242,228.32	494,313.68	67.11	575,564.00	319,178.84	256,385.16	44.55
TOTAL RESTRICTED ITEMS	21,730,271.00	4,949,126.06	16,781,144.94	77.22	19,052,358.00	4,296,778.01	14,755,579.99	77.45
<b>NON DEPARTMENTAL ITEMS</b>								
SALARY ADJUSTMENT	400,000.00	-	400,000.00	100.00	-	-	-	-
CONTINGENCY	295,283.00	-	295,283.00	100.00	285,370.80	-	285,370.80	100.00
CIVIC CONTRIBUTIONS	152,700.00	74,896.73	77,803.27	50.95	164,340.00	86,047.37	78,292.63	47.64
NON CITY PROGRAMS	68,817.00	69,149.43	(332.43)	(0.48)	68,817.00	68,817.00	-	-
SAFETY REVIEW BOARD	40,000.00	4,853.13	35,146.87	87.87	40,660.00	5,610.52	35,049.48	86.20
COMMUNITY IMPROVEMENT PROGRAM	1,904,638.00	1,829,165.00	75,473.00	3.96	2,271,765.00	2,147,065.00	124,700.00	5.49
MOTORIZED EQUIPMENT REPLACEMENT	1,080,000.00	373,824.84	706,175.16	65.39	760,791.97	518,248.97	242,543.00	31.88
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00	-	-	1,074,691.00	1,074,691.00	-	-
EMPLOYEE MEDICAL SERVICES	100,000.00	9,198.00	90,802.00	90.80	116,987.23	33,659.50	83,327.73	71.23
CONSERVATION COMMISSION	14,341.00	215.14	14,125.86	98.50	9,499.00	590.10	8,908.90	93.79
MATURING DEBT	8,341,600.00	2,662,746.99	5,678,853.01	68.08	9,986,025.00	2,333,753.22	7,652,271.78	76.63
INTEREST ON MATURING DEBT	5,441,950.00	732,190.23	4,709,759.77	86.55	5,481,700.00	791,782.51	4,689,917.49	85.56
TECHNOLOGY RESERVE	250,000.00	82,340.11	167,659.89	67.06	250,000.00	15,522.72	234,477.28	93.79
TRUST FUND (MER)	-	-	-	-	500,000.00	-	500,000.00	100.00
TOTAL NON DEPARTMENTAL ITEMS	19,189,329.00	6,938,579.60	12,250,749.40	63.84	21,010,647.00	7,075,787.91	13,934,859.09	66.32
TOTAL GENERAL FUND	<u>\$ 118,661,960.00</u>	<u>\$ 35,388,720.39</u>	<u>\$ 83,273,239.61</u>	<u>70.18</u>	<u>\$ 117,757,210.00</u>	<u>\$ 33,374,472.12</u>	<u>\$ 84,382,737.88</u>	<u>71.66</u>



City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Department - General Fund  
 Non-Property Tax Revenues  
 For The Three Months Ended September 30, 2006  
 (UNAUDITED)  
 Budget Basis  
 QT1REVAGEN

	<u>MODIFIED BUDGET</u>	<u>REVENUE RECOGNIZED</u>	<u>UNRECOGNIZED BALANCE</u>	<u>PERCENTAGE UNRECOGNIZED</u>
AGENCIES				
ASSESSORS	\$ 795,600.00	\$ 6,216.56	\$ 789,383.44	99.22
BUILDING	2,100,000.00	669,354.73	1,430,645.27	68.13
CITY CLERK	1,727,655.00	141,341.99	1,586,313.01	91.82
MEDO	264,282.00	17,725.28	246,556.72	93.29
CITY SOLICITOR	460,751.00	-	460,751.00	100.00
FINANCE	12,207,654.00	754,220.14	11,453,433.86	93.82
CENTRAL PURCHASING	200,000.00	-	200,000.00	100.00
INFORMATION SYSTEMS	40,210.00	292.46	39,917.54	99.27
HUMAN RESOURCES	12,000.00	1,994.72	10,005.28	83.38
PLANNING BOARD	349,000.00	22,109.81	326,890.19	93.66
BUILDING MAINTENANCE DIVISION	6,361,370.00	-	6,361,370.00	100.00
TAX COLLECTOR	16,947,400.00	4,509,802.68	12,437,597.32	73.39
FIRE	418,250.00	24,021.18	394,228.82	94.26
POLICE	987,596.00	157,257.71	830,338.29	84.08
HEALTH	2,078,253.00	29,229.00	2,049,024.00	98.59
HIGHWAY	3,568,494.00	1,212,936.76	2,355,557.24	66.01
TRAFFIC	31,800.00	795.10	31,004.90	97.50
WELFARE	95,000.00	29,938.66	65,061.34	68.49
CEMETERY, PARKS & RECREATION	642,755.00	78,111.11	564,643.89	87.85
CIP	-	4,409.36	(4,409.36)	-
TOTAL AGENCIES	<u>\$ 49,288,070.00</u>	<u>\$ 7,659,757.25</u>	<u>\$ 41,628,312.75</u>	<u>84.46</u>

City of Manchester, New Hampshire  
Budget vs Actual Revenue By Type - General Fund  
Non-Property Tax Revenues  
For The Three Months Ended September 30, 2006  
(UNAUDITED)  
Budget Basis  
QT1REVNPRP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 40,000.00	\$ 11,159.10	\$ 28,840.90	72.10
MISCELLANEOUS TAXES	62,000.00	3,415.53	58,584.47	94.49
INTEREST AND PENALTIES	583,000.00	125,933.29	457,066.71	78.40
CABLE FRANCHISE FEES	1,050,000.00	-	1,050,000.00	100.00
TOTAL TAXES, INTEREST AND PENALTIES	1,735,000.00	140,507.92	1,594,492.08	91.90
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,820,000.00	4,502,654.21	12,317,345.79	73.23
LICENSES	421,450.00	67,202.00	354,248.00	84.05
PERMITS	2,477,400.00	724,342.04	1,753,057.96	70.76
TOTAL LICENSES AND PERMITS	19,718,850.00	5,294,198.25	14,424,651.75	73.15
INTERGOVERNMENTAL				
FEDERAL REVENUES	237,000.00	19,806.43	217,193.57	91.64
PAYMENTS IN LIEU OF TAXES	771,000.00	-	771,000.00	100.00
STATE REVENUES	6,417,834.00	730,961.73	5,686,872.27	88.61
TOTAL INTERGOVERNMENTAL	7,425,834.00	750,768.16	6,675,065.84	89.89
SALES AND SERVICES				
GENERAL REVENUES	171,925.00	46,987.13	124,937.87	72.67
PUBLIC SAFETY	179,400.00	42,548.50	136,851.50	76.28
HIGHWAY	560,200.00	208,932.95	351,267.05	62.70
TRAFFIC	200.00	-	200.00	100.00
SANITATION	30,000.00	5,276.42	24,723.58	82.41
HEALTH	-	2,890.00	(2,890.00)	-
CEMETERY, PARKS & RECREATION	159,645.00	55,901.00	103,744.00	64.98
ZONING BOARD	27,000.00	8,629.38	18,370.62	68.04
PARKING VIOLATIONS	18,000.00	1,600.00	16,400.00	91.11
COURT FINES	65,000.00	33,883.66	31,116.34	47.87
OTHER FINES	-	550.00	(550.00)	-
FEES	995,280.00	149,006.63	846,273.37	85.03
WITNESS FEES	95,100.00	67,248.03	27,851.97	29.29
TOTAL SALES AND SERVICES	2,301,750.00	623,453.70	1,678,296.30	72.91
OTHER REVENUE SOURCES				
INTEREST INCOME	2,434,000.00	740,612.83	1,693,387.17	69.57
FUND TRANSFERS	4,718,194.00	4,409.36	4,713,784.64	99.91
REIMBURSEMENTS	1,260,906.00	52,856.78	1,208,049.22	95.81
RENTALS & LEASES	758,200.00	9,811.00	748,389.00	98.71
SCHOOL CHARGEBACKS	8,834,748.00	21,069.62	8,813,678.38	99.76
MISCELLANEOUS	100,588.00	22,069.63	78,518.37	78.06
TOTAL OTHER REVENUE SOURCES	18,106,636.00	850,829.22	17,255,806.78	95.30
TOTAL	\$ 49,288,070.00	\$ 7,659,757.25	\$ 41,628,312.75	84.46

City of Manchester, New Hampshire  
Budget vs Actual Revenue By Type  
Non-Property Tax Revenues  
For The Three Months Ended September 30, 2006 And 2005  
(UNAUDITED)  
Budget Basis  
QT1REVCOMP

	ACTUAL FY 2006	MODIFIED BUDGET FY 07	DIFFERENCE ACTUAL 06 VS BUDGET 07	PERCENTAGE DIFFERENCE OF FY06 VS FY07	3 MONTHS ACTUAL FY06	3 MONTHS ACTUAL FY07	DIFFERENCE ACTUAL 06 VS ACTUAL 07	PERCENTAGE DIFFERENCE OF FY06 VS FY07
TAXES, INTEREST AND PENALTIES								
BOAT TAXES	\$ 35,223.00	\$ 40,000.00	\$ 4,777.00	13.56	\$ 9,651.00	\$ 11,159.00	\$ 1,508.00	15.63
MISCELLANEOUS TAXES	37,844.00	62,000.00	24,156.00	63.83	17,078.00	3,415.00	(13,662.00)	(80.00)
INTEREST AND PENALTIES	582,657.00	583,000.00	343.00	0.06	49,379.00	125,933.00	76,554.00	155.03
CABLE FRANCHISE FEES	987,449.00	1,050,000.00	62,551.00	6.33	-	-	-	-
TOTAL TAXES, INTEREST AND PENALTIES	1,643,173.00	1,735,000.00	91,827.00	5.59	76,108.00	140,507.00	64,399.00	84.62
LICENSES AND PERMITS								
AUTO REGISTRATIONS	16,244,113.00	16,820,000.00	575,887.00	3.55	4,375,533.00	4,502,654.00	127,121.00	2.91
LICENSES	432,468.00	421,450.00	(11,018.00)	(2.55)	42,504.00	67,202.00	24,698.00	58.11
PERMITS	4,950,114.00	2,477,400.00	(2,472,714.00)	(49.95)	1,258,359.00	724,342.00	(534,016.00)	(42.44)
TOTAL LICENSES AND PERMITS	21,626,695.00	19,718,850.00	(1,907,845.00)	(8.82)	5,676,396.00	5,294,198.00	(382,197.00)	(6.73)
INTERGOVERNMENTAL								
FEDERAL REVENUES	254,116.00	237,000.00	(17,116.00)	(6.74)	7,385.00	19,806.00	12,421.00	168.20
PAYMENTS IN LIEU OF TAXES	655,072.00	771,000.00	115,928.00	17.70	-	-	-	-
STATE REVENUES	6,449,250.00	6,417,834.00	(31,416.00)	(0.49)	726,134.00	730,961.00	4,827.00	0.66
TOTAL INTERGOVERNMENTAL	7,358,438.00	7,425,834.00	67,396.00	0.92	733,519.00	750,768.00	17,249.00	2.35
SALES AND SERVICES								
GENERAL REVENUES	148,673.00	171,925.00	23,252.00	15.64	54,609.00	46,987.00	(7,621.00)	(13.96)
PUBLIC SAFETY	179,437.00	179,400.00	(37.00)	(0.02)	48,072.00	42,548.00	(5,523.00)	(11.49)
HIGHWAY	522,175.00	560,200.00	38,025.00	6.79	178,595.00	208,932.00	30,337.00	16.99
TRAFFIC	754,458.00	200.00	(754,258.00)	(99.97)	193,440.00	-	(193,440.00)	(100.00)
CIVIC CENTER PARKING	198,427.00	-	(198,427.00)	(100.00)	53,703.00	-	(53,703.00)	(100.00)
SANITATION	29,565.00	30,000.00	435.00	1.47	7,061.00	5,276.00	(1,784.00)	(25.27)
HEALTH	9,185.00	-	(9,185.00)	(100.00)	2,760.00	2,890.00	130.00	4.71
CEMETERY, PARKS & RECREATION	214,927.00	159,645.00	(55,282.00)	(25.72)	59,955.00	55,901.00	(4,054.00)	(6.76)
ZONING BOARD	38,860.00	27,000.00	(11,860.00)	(30.52)	6,000.00	8,629.00	2,629.00	43.82
PARKING VIOLATIONS	1,229,692.00	18,000.00	(1,211,692.00)	(98.54)	261,662.00	1,600.00	(260,062.00)	(99.39)
COURT FINES	87,418.00	65,000.00	(22,418.00)	(25.64)	19,066.00	33,883.00	14,817.00	77.72
OTHER FINES	25,628.00	-	(25,628.00)	(100.00)	1,350.00	550.00	(800.00)	(59.26)
FEES	1,176,470.00	995,280.00	(181,190.00)	(15.40)	221,795.00	149,006.00	(72,788.00)	(32.82)
WITNESS FEES	84,967.00	95,100.00	10,133.00	11.93	32,333.00	67,248.00	34,915.00	107.99
TOTAL SALES AND SERVICES	4,699,882.00	2,301,750.00	(2,398,132.00)	(51.03)	1,140,401.00	623,453.00	(516,947.00)	(45.33)
OTHER REVENUE SOURCES								
INTEREST INCOME	2,218,008.00	2,434,000.00	215,992.00	9.74	406,016.00	740,612.00	334,596.00	82.41
FUND TRANSFERS	372,953.00	4,718,194.00	4,345,241.00	1,165.09	100.00	4,409.00	4,309.00	4,309.36
REIMBURSEMENTS	961,307.00	1,260,906.00	299,599.00	31.17	51,558.00	52,856.00	1,298.00	2.52
RENTALS & LEASES	772,623.00	758,200.00	(14,423.00)	(1.87)	1,893.00	9,811.00	7,918.00	418.28
SCHOOL CHARGEBACKS	8,062,865.00	8,834,748.00	771,883.00	9.57	26,887.00	21,069.00	(5,817.00)	(21.64)
MISCELLANEOUS	26,544.00	100,588.00	74,044.00	278.95	5,069.00	22,069.00	17,000.00	335.38
TOTAL OTHER REVENUE SOURCES	12,414,300.00	18,106,636.00	5,692,336.00	45.85	491,523.00	850,829.00	359,306.00	73.10
TOTAL	<u>\$ 47,742,488.00</u>	<u>\$ 49,288,070.00</u>	<u>\$ 1,545,582.00</u>	<u>3.24</u>	<u>\$ 8,117,947.00</u>	<u>\$ 7,659,757.00</u>	<u>\$ (458,189.00)</u>	<u>(5.64)</u>

-Combining Balance Sheet-  
Special Revenue Funds  
September 30, 2006  
(Unaudited)  
(QT1BSSPEC)

	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
<b>ASSETS:</b>								
Cash and Cash Equivalents	\$ 33,881.37	\$ 2,960,380.77	\$ (42,364.19)	\$ 440,320.68	\$ 6,250.00	\$ 128,146.97	\$ -	\$ 3,526,615.60
Restricted Cash	-	-	-	1,577,871.71	1,240,513.72	1,898,374.69	201,777.46	4,918,537.58
Receivables	5,969,118.63	-	(2,611.78)	56,383.58	6,250.00	973.03	496,769.53	6,526,882.99
<b>TOTAL ASSETS:</b>	<b>\$ 6,003,000.00</b>	<b>\$ 2,960,380.77</b>	<b>\$ (44,975.97)</b>	<b>\$ 2,074,575.97</b>	<b>\$ 1,253,013.72</b>	<b>\$ 2,027,494.69</b>	<b>\$ 698,546.99</b>	<b>\$ 14,972,036.17</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
Accounts Payable	\$ 6,003,000.00	\$ 272,812.95	\$ 210,910.53	\$ 1,122,913.78	\$ -	\$ -	\$ -	\$ 7,609,637.26
Accrued Liabilities	-	9,479.77	12,076.64	131,878.78	-	-	-	153,435.19
Other	-	-	-	187,205.12	-	-	475,414.93	662,620.05
Due to Other Funds	-	-	-	(8,585.46)	-	-	-	(8,585.46)
Deferred Revenue	-	-	-	1,577,871.71	-	-	-	1,577,871.71
<b>TOTAL LIABILITIES</b>	<b>6,003,000.00</b>	<b>282,292.72</b>	<b>222,987.17</b>	<b>3,011,283.93</b>	<b>-</b>	<b>-</b>	<b>475,414.93</b>	<b>9,994,978.75</b>
<b>Fund Balances:</b>								
<b>Reserved for:</b>								
Encumbrances	-	357,886.12	630,442.82	510,870.67	-	-	-	1,499,199.61
Land held for resale	-	-	-	-	291,708.13	-	-	291,708.13
Arts & Cultural Events	-	-	-	-	115,613.63	-	-	115,613.63
<b>Unreserved:</b>								
Undesignated Fund Balance	-	2,320,201.93	(898,405.96)	(1,447,578.63)	845,691.96	2,027,494.69	223,132.06	3,070,536.05
<b>Total Fund Equity:</b>	<b>-</b>	<b>2,678,088.05</b>	<b>(267,963.14)</b>	<b>(936,707.96)</b>	<b>1,253,013.72</b>	<b>2,027,494.69</b>	<b>223,132.06</b>	<b>4,977,057.42</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 6,003,000.00</b>	<b>\$ 2,960,380.77</b>	<b>\$ (44,975.97)</b>	<b>\$ 2,074,575.97</b>	<b>\$ 1,253,013.72</b>	<b>\$ 2,027,494.69</b>	<b>\$ 698,546.99</b>	<b>\$ 14,972,036.17</b>

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
-Special Revenue Funds-  
For the Three Months Ended September 30, 2006  
(UNAUDITED)  
GAAP Basis  
(QT1RESPEC)

	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid	\$ -	\$ -	\$ 429,976.16	\$ 487,113.94	\$ -	\$ -	\$ -	\$ 917,090.10
Nonenterprise Charges for Sales and Services	-	-	-	-	-	-	-	-
Interest	-	-	-	124,745.69	-	-	-	124,745.69
Other	-	-	-	-	8,931.49	-	6,401.56	15,333.05
	-	-	-	71,216.94	12,500.00	-	-	83,716.94
TOTAL REVENUES:			429,976.16	683,076.57	21,431.49	-	6,401.56	1,140,885.78
EXPENDITURES								
Current								
General Government	-	183,587.69	198,825.56	227,012.59	-	-	-	609,425.84
Public Safety	-	49,309.72	-	507,610.98	-	-	-	556,920.70
Health and Sanitation	-	-	3,400.00	293,188.77	-	-	-	296,588.77
Highways and Streets	-	373,192.17	358,744.83	1,694,580.56	-	-	-	2,426,517.56
Welfare and Human Services	-	-	-	37,362.54	-	-	-	37,362.54
Parks and Recreation	-	107,419.16	81,190.60	64,562.39	-	-	-	253,172.15
TOTAL EXPENDITURES	-	713,508.74	642,160.99	2,824,317.83	-	-	-	4,179,987.56
Excess/(Deficiency) of Revenues Over Expenditures	-	(713,508.74)	(212,184.83)	(2,141,241.26)	21,431.49	-	6,401.56	(3,039,101.78)
OTHER FINANCING SOURCES(USES):								
Transfers In	-	2,057,165.00	-	-	-	-	-	2,057,165.00
Transfers Out	-	(228,436.55)	-	(3,972.81)	-	-	-	(232,409.36)
TOTAL OTHER	-	1,828,728.45	-	(3,972.81)	-	-	-	1,824,755.64
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses	-	1,115,219.71	(212,184.83)	(2,145,214.07)	21,431.49	-	6,401.56	(1,214,346.14)
Fund Balance, Beginning of Period	-	1,562,868.34	(55,778.31)	1,208,506.11	1,231,582.23	2,027,494.69	216,730.50	6,191,403.56
Fund Balance, End of Period	\$ -	\$ 2,678,088.05	\$ (267,963.14)	\$ (936,707.96)	\$ 1,253,013.72	\$ 2,027,494.69	\$ 223,132.06	\$ 4,977,057.42

City of Manchester, New Hampshire  
Combining Balance Sheet  
-Enterprise Funds-  
September 30, 2006  
(Unaudited)  
(QT1BSENTE)

	Environmental Protection Division	Water	Aviation	Recreation	Aggregation	Total Enterprise Funds
<b>ASSETS:</b>						
Cash and Cash Equivalents	\$ 2,445,306.05	\$ 4,019,137.21	\$ 300.00	\$ (3,170,988.97)	\$ -	\$ 3,293,754.29
Restricted Cash	1,497,879.61	7,677,211.39	23,488,930.15	12,830.08	-	32,676,851.23
Investments	-	4,669,159.69	37,313,863.88	-	-	41,983,023.57
Receivables	8,193,426.42	3,830,286.68	10,121,064.79	142,733.77	-	22,287,511.66
Prepaid Items	22,445.02	1,139,197.21	3,634,646.54	49,556.49	-	4,845,845.26
Inventories	55,671.71	800,355.02	167,473.89	-	-	1,023,500.62
Property and Equipment, Net	123,791,436.23	102,649,616.73	365,902,094.86	6,177,614.94	-	598,520,762.76
<b>TOTAL ASSETS:</b>	<b>\$ 136,006,165.04</b>	<b>\$ 124,784,963.93</b>	<b>\$ 440,628,374.11</b>	<b>\$ 3,211,746.31</b>	<b>\$ -</b>	<b>\$ 704,631,249.39</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES:</b>						
Accounts Payable	\$ 1,648,996.92	\$ 634,120.52	\$ 2,062,620.23	\$ 66,282.24	\$ -	\$ 4,412,019.91
Retainage Payable	1,087,149.47	1,517,388.81	484,661.96	-	-	3,089,200.24
Accrued Liabilities	717,793.87	714,383.49	9,922,654.62	99,944.70	-	11,454,776.68
Other	255,773.94	348,029.07	610,541.81	146,183.40	-	1,360,528.22
Due to state of NH	2,543,930.59	2,970,000.00	-	-	-	5,513,930.59
Due to Other Funds	-	-	-	190,701.00	-	190,701.00
Bonds Payable	23,582,833.07	46,880,919.06	257,501,954.90	2,103,069.11	-	330,068,776.14
Accrual for Compensated Absences	325,765.39	1,177,602.92	366,074.65	224,354.33	-	2,093,797.29
<b>TOTAL LIABILITIES</b>	<b>30,162,243.25</b>	<b>54,242,443.87</b>	<b>270,948,508.17</b>	<b>2,830,534.78</b>	<b>-</b>	<b>358,183,730.07</b>
<b>NET ASSETS:</b>						
Invested in Capital Assets, net of related debt	100,208,603.16	54,026,388.14	189,243,749.19	4,074,545.83	-	347,553,286.32
<b>Retained Earnings:</b>						
Reserved for Equipment Replacement	345,752.13	-	-	-	-	345,752.13
Reserved for Coverage Account	-	-	136,464.15	-	-	136,464.15
Reserved for PFCs	-	-	3,837,491.83	-	-	3,837,491.83
Reserved for Revenue Bond O&M	-	1,665,000.00	7,291,000.00	-	-	8,956,000.00
Reserved for Revenue Fund	-	-	2,700,752.24	-	-	2,700,752.24
Unreserved	5,289,566.50	14,851,131.92	(33,529,591.47)	(3,693,334.30)	-	(17,082,227.35)
<b>Total Net Assets</b>	<b>105,843,921.79</b>	<b>70,542,520.06</b>	<b>169,679,865.94</b>	<b>381,211.53</b>	<b>-</b>	<b>346,447,519.32</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 136,006,165.04</b>	<b>\$ 124,784,963.93</b>	<b>\$ 440,628,374.11</b>	<b>\$ 3,211,746.31</b>	<b>\$ -</b>	<b>\$ 704,631,249.39</b>

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenses  
and Changes in Net Assets  
- Enterprise Funds -  
For the Three Months Ended September 30, 2006  
(Unaudited)  
GAAP Basis  
(QT1REENTE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Aggregation	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	\$ 2,843,968.79	\$ 4,336,765.21	\$ 9,646,076.33	\$ 280,903.32	\$ -	\$ 17,107,713.65
Contributions Operations	1,386,808.62	-	-	-	-	1,386,808.62
Other	-	751,119.42	495,160.13	116.88	-	1,246,396.43
Total Operating Revenues:	<u>4,230,777.41</u>	<u>5,087,884.63</u>	<u>10,141,236.46</u>	<u>281,020.20</u>	<u>-</u>	<u>19,740,918.70</u>
Operating Expenses:						
Personnel Services	781,529.44	1,561,342.81	1,520,288.91	329,906.22	-	4,193,067.38
Plant Maintenance	3,825,239.86	363,993.87	(1,795,939.28)	11,179.66	-	2,404,474.11
Light / Heat and Power	394,214.23	307,808.29	531,938.01	53,929.62	-	1,287,890.15
General and Administrative	117,577.76	1,360,630.32	4,021,737.71	63,351.87	-	5,563,297.66
Depreciation and Amortization	-	363,282.00	-	95,345.97	-	458,627.97
Total Operating Expenses:	<u>5,118,561.29</u>	<u>3,957,057.29</u>	<u>4,278,025.35</u>	<u>553,713.34</u>	<u>-</u>	<u>13,907,357.27</u>
Operating Income (Loss)						
Over Expenditures	<u>(887,783.88)</u>	<u>1,130,827.34</u>	<u>5,863,211.11</u>	<u>(272,693.14)</u>	<u>-</u>	<u>5,833,561.43</u>
Non Operating Revenues						
(Expenses), Net					-	
Soundproofing Program Grant	-	-	749,311.55	-	-	749,311.55
Interest Income	44,926.89	210,659.51	637,304.22	(29,884.00)	-	863,006.62
Interest Expense	(591,620.06)	(76,801.67)	(5,509,078.01)	(21,895.41)	-	(6,199,395.15)
Debt Principal	-	(377,718.00)	-	-	-	(377,718.00)
Gain (Loss) on Disposal of Property and Equipment	-	-	-	(5,516,243.90)	-	(5,516,243.90)
Passenger Facility Charges	-	-	660,403.04	-	-	660,403.04
Customer Facility Charges	-	-	641,349.75	-	-	641,349.75
Rent and Other	55,908.26	-	-	36,783.00	-	92,691.26
Bond issuance costs	-	-	(60,210.23)	-	-	(60,210.23)
Total Non Operating Revenues					-	
(Expenses)	<u>(490,784.91)</u>	<u>(243,860.16)</u>	<u>(2,880,919.68)</u>	<u>(5,531,240.31)</u>	<u>-</u>	<u>(9,146,805.06)</u>
Net Income Before Capital						
Contributions	(1,378,568.79)	886,967.18	2,982,291.43	(5,803,933.45)	-	(3,313,243.63)
Capital Contributions	-	(15,448.27)	-	-	-	(15,448.27)
Changes In Net Assets	<u>(1,378,568.79)</u>	<u>871,518.91</u>	<u>2,982,291.43</u>	<u>(5,803,933.45)</u>	<u>-</u>	<u>(3,328,691.90)</u>
Fund Net Assets, Beginning of Period	<u>107,222,490.58</u>	<u>69,671,001.15</u>	<u>166,697,574.51</u>	<u>6,185,144.98</u>	<u>-</u>	<u>349,776,211.22</u>
Fund Net Assets, End of Period	<u>\$ 105,843,921.79</u>	<u>\$ 70,542,520.06</u>	<u>\$ 169,679,865.94</u>	<u>\$ 381,211.53</u>	<u>\$ -</u>	<u>\$ 346,447,519.32</u>

City of Manchester, New Hampshire  
Combining Balance Sheet  
-Permanent Trust Funds-  
September 30, 2006  
(Unaudited)  
(QT1BSPERM)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
ASSETS:			
Cash and Cash Equivalents	\$ 371,588.23	\$ 38,747.80	\$ 410,336.03
Restricted cash and cash equivalent	14,669,037.32	38,330.16	14,707,367.48
Investments	-	2,804,175.10	2,804,175.10
Receivables	1,615.55	16,738.73	18,354.28
TOTAL ASSETS:	<u>\$ 15,042,241.10</u>	<u>\$ 2,897,991.79</u>	<u>\$ 17,940,232.89</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable	\$ 1,280.00	\$ -	\$ 1,280.00
TOTAL LIABILITIES	<u>1,280.00</u>	<u>-</u>	<u>1,280.00</u>
FUND EQUITY:			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	15,040,961.10	-	15,040,961.10
Library Trust Funds	-	2,897,991.79	2,897,991.79
Total Fund Equity:	<u>15,040,961.10</u>	<u>2,897,991.79</u>	<u>17,938,952.89</u>
Total Liabilities & Fund Equity	<u>\$ 15,042,241.10</u>	<u>\$ 2,897,991.79</u>	<u>\$ 17,940,232.89</u>



City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenses,  
and Changes in Fund Balances  
Non-expendable Trust Funds  
For the three months ended September 30, 2006  
(UNAUDITED)  
(QT1REPERM)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Contributions	\$ 20,665.00	\$ -	\$ 20,665.00
TOTAL REVENUES:	<u>20,665.00</u>	<u>-</u>	<u>20,665.00</u>
EXPENSES			
Excess/(deficiency) of Revenues Over Expenditures	<u>20,665.00</u>	<u>-</u>	<u>20,665.00</u>
OTHER FINANCING SOURCES(USES):			
Excess(deficiency) of revenues over expenses	20,665.00	-	20,665.00
Fund Balance, Beginning of Period	<u>15,020,296.10</u>	<u>2,897,991.79</u>	<u>17,918,287.89</u>
Fund Balance, End of Period	<u><u>\$ 15,040,961.10</u></u>	<u><u>\$ 2,897,991.79</u></u>	<u><u>\$ 17,938,952.89</u></u>

City of Manchester, New Hampshire  
Combining Balance Sheet  
-Fiduciary Trust & Agency Funds-  
September 30, 2006  
(Unaudited)  
(QT1BSFIDU)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ -	\$ (277,947.25)	\$ -	\$ (277,947.25)
Restricted cash and cash equivalent	-	8,663,194.37	-	8,663,194.37
Investments	114,933,962.00	9,598,393.43	-	124,532,355.43
Receivables	1,534,353.00	-	-	1,534,353.00
Prepaid expenses	7,900.00	-	-	7,900.00
Equipment	176,560.00	-	-	176,560.00
<b>TOTAL ASSETS:</b>	<u><u>\$ 116,652,775.00</u></u>	<u><u>\$ 17,983,640.55</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 134,636,415.55</u></u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 135,068.00	-	-	\$ 135,068.00
Accrued liabilities	883,526.00	-	-	883,526.00
<b>TOTAL LIABILITIES</b>	<u><u>1,018,594.00</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,018,594.00</u></u>
<b>FUND EQUITY:</b>				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	115,634,181.00	17,983,640.55	-	133,617,821.55
<b>Total Fund Equity:</b>	<u><u>115,634,181.00</u></u>	<u><u>17,983,640.55</u></u>	<u><u>-</u></u>	<u><u>133,617,821.55</u></u>
<b>Total Liabilities &amp; Fund Equity</b>	<u><u>\$ 116,652,775.00</u></u>	<u><u>\$ 17,983,640.55</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 134,636,415.55</u></u>

CITY OF MANCHESTER, NEW HAMPSHIRE  
DISCRETE COMPONENT UNITS  
COMBINING STATEMENT OF CHANGES  
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2006  
(UNAUDITED)  
(QT1REFIDU)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest	\$ -	\$ 84,635.91	\$ -	\$ 84,635.91
appreciation in fair value of inves	-	171,612.55	-	171,612.55
Total additions	-	256,248.46	-	256,248.46
Deductions				
Benefits paid directly to participants	-	466,491.02	-	466,491.02
Administrative expenses	-	13,819.13	-	13,819.13
Total deductions	-	480,310.15	-	480,310.15
Net Increase (Decrease)	-	(224,061.69)	-	(224,061.69)
Retained Earnings, Beginning of Period	115,634,181.00	18,207,702.24	-	133,841,883.24
Retained Earnings, End of Period	<u>\$ 115,634,181.00</u>	<u>\$ 17,983,640.55</u>	<u>\$ -</u>	<u>\$ 133,617,821.55</u>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>ALDERMEN</u></b>					
SALARIES & WAGES	\$ 17,500	17,500	17,500	70,000	75.0%
EMPLOYEE BENEFITS	18,491	25,895	26,972	126,284	79.5%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES				843	100.0%
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
<b>TOTAL EXPENSES</b>	<b>35,991</b>	<b>43,395</b>	<b>44,472</b>	<b>197,127</b>	<b>77.4%</b>
<b>TOTAL REVENUES</b>					
<b><u>ASSESSORS</u></b>					
SALARIES & WAGES	115,298	124,928	131,803	551,019	76.1%
EMPLOYEE BENEFITS	28,515	34,543	42,618	193,134	77.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	25	25		4,924	100.0%
OTHER PURCHASED SERVICES	4,329	5,829	4,047	22,436	82.0%
SUPPLIES & MATERIALS	390	720	600	6,145	90.2%
CAPITAL OUTLAY	2,752			1,200	100.0%
MISCELLANEOUS		70		1,695	100.0%
<b>TOTAL EXPENSES</b>	<b>151,310</b>	<b>166,115</b>	<b>179,069</b>	<b>780,553</b>	<b>77.1%</b>
<b>TOTAL REVENUES</b>	<b>66,676</b>	<b>28,796</b>	<b>6,217</b>	<b>795,600</b>	<b>99.2%</b>
<b><u>BUILDING &amp; HOUSING CODE</u></b>					
SALARIES & WAGES	241,405	247,070	249,193	1,029,028	75.8%
EMPLOYEE BENEFITS	79,372	90,493	97,983	414,227	76.3%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	864	1,425	1,093	5,300	79.4%
OTHER PURCHASED SERVICES	8,396	55,472	8,283	47,131	82.4%
SUPPLIES & MATERIALS	93	660	446	9,000	95.0%
CAPITAL OUTLAY					
MISCELLANEOUS		75	75	2,500	97.0%
<b>TOTAL EXPENSES</b>	<b>330,130</b>	<b>395,195</b>	<b>357,073</b>	<b>1,507,186</b>	<b>76.3%</b>
<b>TOTAL REVENUES</b>	<b>707,941</b>	<b>447,692</b>	<b>669,355</b>	<b>2,100,000</b>	<b>68.1%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>CITY CLERK</u></b>					
SALARIES & WAGES	\$ 196,015	164,450	194,715	733,952	73.5%
EMPLOYEE BENEFITS	53,223	54,166	62,559	256,123	75.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	11,061	9,564	3,450	20,700	83.3%
OTHER PURCHASED SERVICES	72,431	33,676	5,878	92,913	93.7%
SUPPLIES & MATERIALS	1,442	2,408	2,310	17,150	86.5%
CAPITAL OUTLAY				7,000	100.0%
MISCELLANEOUS	3,922	426	3,329	31,000	89.3%
<b>TOTAL EXPENSES</b>	<b>338,093</b>	<b>264,690</b>	<b>272,241</b>	<b>1,158,838</b>	<b>76.5%</b>
<b>TOTAL REVENUES</b>	<b>165,477</b>	<b>117,760</b>	<b>141,342</b>	<b>1,727,655</b>	<b>91.8%</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>					
SALARIES & WAGES	23,601	42,973	48,975	209,392	76.6%
EMPLOYEE BENEFITS	6,500	13,623	15,133	74,081	79.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	374			1,500	100.0%
OTHER PURCHASED SERVICES	2,148	2,855	9,301	90,375	89.7%
SUPPLIES & MATERIALS	218	1,540	433	2,475	82.5%
CAPITAL OUTLAY					
MISCELLANEOUS	325	325	5,485	3,000	-82.8%
<b>TOTAL EXPENSES</b>	<b>33,166</b>	<b>61,316</b>	<b>79,327</b>	<b>380,823</b>	<b>79.2%</b>
<b>TOTAL REVENUES</b>	<b>35,451</b>	<b>50</b>	<b>17,725</b>	<b>264,282</b>	<b>93.3%</b>
<b><u>SOLICITOR</u></b>					
SALARIES & WAGES	169,627	183,573	205,783	830,750	75.2%
EMPLOYEE BENEFITS	106,989	120,565	123,944	301,677	58.9%
PURCHASED PROFESSIONAL SERVICES	124	3,750		2,450	100.0%
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	109,841	138,442	148,623	11,753	-1164.5%
SUPPLIES & MATERIALS	2,191	3,906	558	13,710	95.9%
CAPITAL OUTLAY					
MISCELLANEOUS	18,413	63,096	59,256	114,300	48.2%
<b>TOTAL EXPENSES</b>	<b>407,184</b>	<b>513,332</b>	<b>538,164</b>	<b>1,274,640</b>	<b>57.8%</b>
<b>TOTAL REVENUES</b>				<b>460,751</b>	<b>100.0%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>FINANCE</u></b>					
SALARIES & WAGES	\$ 181,756	164,723	186,760	755,536	75.3%
EMPLOYEE BENEFITS	46,709	46,994	63,714	274,082	76.8%
PURCHASED PROFESSIONAL SERVICES	76,404	40,637	26,077	206,546	87.4%
PURCHASED PROPERTY SERVICES	30,718	11,000	11,000	12,600	12.7%
OTHER PURCHASED SERVICES	3,167	5,143	3,801	37,589	89.9%
SUPPLIES & MATERIALS	1,344	2,148	807	9,500	91.5%
CAPITAL OUTLAY	216			1,260	100.0%
MISCELLANEOUS	38,385	1,541	985	7,200	86.3%
<b>TOTAL EXPENSES</b>	<b>378,697</b>	<b>272,186</b>	<b>293,145</b>	<b>1,304,313</b>	<b>77.5%</b>
<b>TOTAL REVENUES</b>	<b>344,626</b>	<b>700,856</b>	<b>754,220</b>	<b>12,207,654</b>	<b>93.8%</b>
<b><u>CENTRAL PURCHASING</u></b>					
SALARIES & WAGES			7,150	125,000	94.3%
EMPLOYEE BENEFITS			3,032	55,500	94.5%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES				12,000	100.0%
SUPPLIES & MATERIALS				3,000	100.0%
CAPITAL OUTLAY				4,000	100.0%
MISCELLANEOUS				500	100.0%
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>10,182</b>	<b>200,000</b>	<b>94.9%</b>
<b>TOTAL REVENUES</b>				<b>200,000</b>	<b>100.0%</b>
<b><u>INFORMATION SYSTEMS</u></b>					
SALARIES & WAGES	258,365	268,130	249,948	1,035,249	75.9%
EMPLOYEE BENEFITS	79,402	98,574	97,400	426,540	77.2%
PURCHASED PROFESSIONAL SERVICES	11,600	12,870	14,104	14,104	0.0%
PURCHASED PROPERTY SERVICES	308,914	352,166	425,801	452,937	6.0%
OTHER PURCHASED SERVICES	73,616	56,488	77,223	92,076	16.1%
SUPPLIES & MATERIALS	23,786	3,512	1,651	8,930	81.5%
CAPITAL OUTLAY	88,669	2,194	18,154		
MISCELLANEOUS	532		22	500	95.6%
<b>TOTAL EXPENSES</b>	<b>844,883</b>	<b>793,934</b>	<b>884,303</b>	<b>2,030,336</b>	<b>56.4%</b>
<b>TOTAL REVENUES</b>		<b>860</b>	<b>292</b>	<b>40,210</b>	<b>99.3%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>MAYOR'S</u></b>					
SALARIES & WAGES	\$ 48,216	49,232	51,750	222,221	76.7%
EMPLOYEE BENEFITS	14,646	16,978	19,325	74,646	74.1%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				100	100.0%
OTHER PURCHASED SERVICES	778	783	686	5,974	88.5%
SUPPLIES & MATERIALS	196		38	1,290	97.1%
CAPITAL OUTLAY					
MISCELLANEOUS					
<b>TOTAL EXPENSES</b>	<b>63,835</b>	<b>66,993</b>	<b>71,800</b>	<b>304,231</b>	<b>76.4%</b>
<b>TOTAL REVENUES</b>					
<b><u>YOUTH SERVICES</u></b>					
SALARIES & WAGES	76,967	94,442	97,069	400,735	75.8%
EMPLOYEE BENEFITS	21,249	29,857	41,170	154,250	73.3%
PURCHASED PROFESSIONAL SERVICES		548	217	1,500	85.5%
PURCHASED PROPERTY SERVICES	2,100	3,099	2,627	11,775	77.7%
OTHER PURCHASED SERVICES	2,045	3,458	1,476	13,989	89.5%
SUPPLIES & MATERIALS	327	336	268	3,564	92.5%
CAPITAL OUTLAY		14,021		1,000	100.0%
MISCELLANEOUS	135	-3,306	1,453	10,114	85.6%
<b>TOTAL EXPENSES</b>	<b>102,823</b>	<b>142,455</b>	<b>144,279</b>	<b>596,927</b>	<b>75.8%</b>
<b>TOTAL REVENUES</b>	<b>4,594</b>				
<b><u>HUMAN RESOURCES</u></b>					
SALARIES & WAGES	142,505	149,719	155,609	634,453	75.5%
EMPLOYEE BENEFITS	548,175	-326,547	(194,444)	277,183	170.1%
PURCHASED PROFESSIONAL SERVICES	30,102	30,000	34,164	45,000	24.1%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	5,355	4,299	1,695	30,899	94.5%
SUPPLIES & MATERIALS	3,261	4,086	713	7,900	91.0%
CAPITAL OUTLAY	1,200				
MISCELLANEOUS	349	2,214	1,151	6,800	83.1%
<b>TOTAL EXPENSES</b>	<b>730,947</b>	<b>-136,229</b>	<b>(1,112)</b>	<b>1,002,385</b>	<b>100.1%</b>
<b>TOTAL REVENUES</b>		<b>2,005</b>	<b>1,995</b>	<b>12,000</b>	<b>83.4%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>PLANNING</u></b>					
SALARIES & WAGES	\$ 158,199	164,528	183,027	712,978	74.3%
EMPLOYEE BENEFITS	44,238	48,861	61,170	235,598	74.0%
PURCHASED PROFESSIONAL SERVICES				500	100.0%
PURCHASED PROPERTY SERVICES	791	865	808	1,200	32.7%
OTHER PURCHASED SERVICES	744	354	79	9,743	99.2%
SUPPLIES & MATERIALS	466	872	94	2,500	96.2%
CAPITAL OUTLAY					
MISCELLANEOUS		20	5	500	99.0%
<b>TOTAL EXPENSES</b>	<b>204,438</b>	<b>215,500</b>	<b>245,183</b>	<b>963,019</b>	<b>74.5%</b>
<b>TOTAL REVENUES</b>	<b>57,276</b>	<b>35,264</b>	<b>22,110</b>	<b>349,000</b>	<b>93.7%</b>
<b><u>BUILDING MAINTENANCE DIVISION</u></b>					
SALARIES & WAGES	184,012	231,089	276,015	1,035,559	73.3%
EMPLOYEE BENEFITS	61,522	80,277	106,207	448,041	76.3%
PURCHASED PROFESSIONAL SERVICES	1,026	1,205	1,980	4,830	59.0%
PURCHASED PROPERTY SERVICES	95,970	143,052	102,212	361,194	71.7%
OTHER PURCHASED SERVICES	3,820,061	4,269,195	4,254,605	4,298,563	1.0%
SUPPLIES & MATERIALS	93,622	130,264	97,656	467,786	79.1%
CAPITAL OUTLAY	7,993	4,385	466	17,515	97.3%
MISCELLANEOUS	54,909	122,461	189,775	287,837	34.1%
<b>TOTAL EXPENSES</b>	<b>4,319,116</b>	<b>4,981,928</b>	<b>5,028,914</b>	<b>6,921,325</b>	<b>27.3%</b>
<b>TOTAL REVENUES</b>	<b>75</b>	<b>14</b>		<b>6,361,370</b>	<b>100.0%</b>
<b><u>TAX COLLECTOR</u></b>					
SALARIES & WAGES	115,521	118,679	112,698	480,863	76.6%
EMPLOYEE BENEFITS	34,829	42,728	43,257	218,012	80.2%
PURCHASED PROFESSIONAL SERVICES	129	544	164	17,000	99.0%
PURCHASED PROPERTY SERVICES	852			900	100.0%
OTHER PURCHASED SERVICES	5,643	5,100	7,359	45,687	83.9%
SUPPLIES & MATERIALS	550	425	855	4,150	79.4%
CAPITAL OUTLAY					
MISCELLANEOUS	13	40	47	200	76.5%
<b>TOTAL EXPENSES</b>	<b>157,537</b>	<b>167,516</b>	<b>164,380</b>	<b>766,812</b>	<b>78.6%</b>
<b>TOTAL REVENUES</b>	<b>4,416,218</b>	<b>4,303,484</b>	<b>4,509,803</b>	<b>16,947,400</b>	<b>73.4%</b>



**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>FIRE</u></b>					
SALARIES & WAGES	\$ 3,267,557	3,525,870	3,934,816	15,857,332	75.2%
EMPLOYEE BENEFITS	1,006,024	1,228,327	1,370,594	5,687,735	75.9%
PURCHASED PROFESSIONAL SERVICES	4,200	435	5,200	17,635	70.5%
PURCHASED PROPERTY SERVICES	91,027	111,507	140,606	372,988	62.3%
OTHER PURCHASED SERVICES	51,036	30,277	50,632	285,668	82.3%
SUPPLIES & MATERIALS	73,402	97,824	374,076	486,716	23.1%
CAPITAL OUTLAY	100,374	87,344	24,134	109,650	78.0%
MISCELLANEOUS	3,683	6,263	5,819	22,422	74.0%
<b>TOTAL EXPENSES</b>	<b>4,597,302</b>	<b>5,087,847</b>	<b>5,905,879</b>	<b>22,840,146</b>	<b>74.1%</b>
<b>TOTAL REVENUES</b>	<b>102,190</b>	<b>34,887</b>	<b>24,021</b>	<b>418,250</b>	<b>94.3%</b>
<b><u>POLICE</u></b>					
SALARIES & WAGES	3,172,582	3,286,527	3,915,652	16,076,440	75.6%
EMPLOYEE BENEFITS	904,494	1,124,023	1,329,048	5,586,946	76.2%
PURCHASED PROFESSIONAL SERVICES	359	1,903	9,744	13,875	29.8%
PURCHASED PROPERTY SERVICES	179,086	145,625	107,332	264,180	59.4%
OTHER PURCHASED SERVICES	90,840	61,271	97,206	186,457	47.9%
SUPPLIES & MATERIALS	306,234	285,016	397,437	548,200	27.5%
CAPITAL OUTLAY	3,669	3,479	7,774	25,400	69.4%
MISCELLANEOUS	57,340	20,592	20,416	94,000	78.3%
<b>TOTAL EXPENSES</b>	<b>4,714,604</b>	<b>4,928,436</b>	<b>5,884,609</b>	<b>22,795,498</b>	<b>74.2%</b>
<b>TOTAL REVENUES</b>	<b>365,088</b>	<b>385,907</b>	<b>157,258</b>	<b>987,596</b>	<b>84.1%</b>
<b><u>HEALTH</u></b>					
SALARIES & WAGES	351,751	371,270	385,033	2,442,120	84.2%
EMPLOYEE BENEFITS	102,746	124,537	139,245	947,690	85.3%
PURCHASED PROFESSIONAL SERVICES	1,096	5,921	122	5,000	97.6%
PURCHASED PROPERTY SERVICES	7,716	2,108	2,712	7,050	61.5%
OTHER PURCHASED SERVICES	7,631	3,456	3,436	35,371	90.3%
SUPPLIES & MATERIALS	17,181	22,028	22,807	107,300	78.7%
CAPITAL OUTLAY					
MISCELLANEOUS	4,256	1,584	5,255	24,030	78.1%
<b>TOTAL EXPENSES</b>	<b>492,377</b>	<b>530,904</b>	<b>558,609</b>	<b>3,568,561</b>	<b>84.3%</b>
<b>TOTAL REVENUES</b>	<b>26,280</b>	<b>32,292</b>	<b>29,229</b>	<b>2,078,253</b>	<b>98.6%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

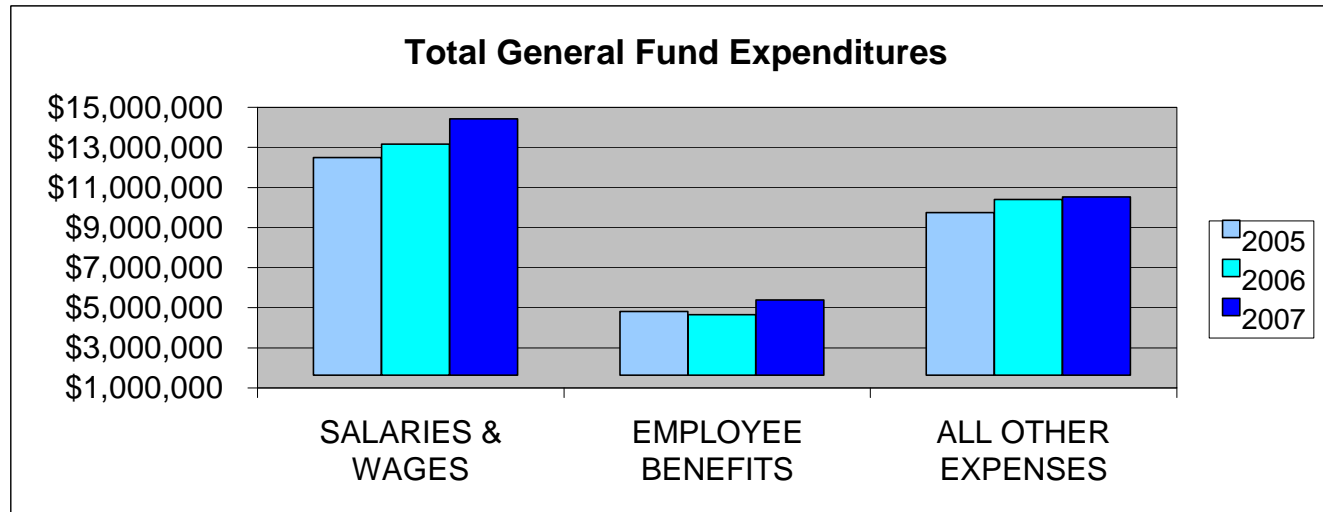
	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>HIGHWAY</u></b>					
SALARIES & WAGES	\$ 1,800,497	1,980,705	1,998,987	8,719,958	77.1%
EMPLOYEE BENEFITS	644,144	743,310	843,158	3,557,387	76.3%
PURCHASED PROFESSIONAL SERVICES	588	652	2,949	5,000	41.0%
PURCHASED PROPERTY SERVICES	1,639,058	1,693,632	2,013,743	6,002,420	66.5%
OTHER PURCHASED SERVICES	60,480	116,691	19,173	230,363	91.7%
SUPPLIES & MATERIALS	144,968	171,283	190,774	1,633,500	88.3%
CAPITAL OUTLAY	2,753	4,440	10,031	100,313	90.0%
MISCELLANEOUS	323,070	244,755	341,391	1,212,132	71.8%
<b>TOTAL EXPENSES</b>	<b>4,615,557</b>	<b>4,955,468</b>	<b>5,420,205</b>	<b>21,461,073</b>	<b>74.7%</b>
<b>TOTAL REVENUES</b>	<b>977,394</b>	<b>1,193,227</b>	<b>1,212,937</b>	<b>3,568,494</b>	<b>66.0%</b>
<b><u>TRAFFIC</u></b>					
SALARIES & WAGES	177,694	167,751	114,754	496,285	76.9%
EMPLOYEE BENEFITS	66,783	63,648	58,361	254,208	77.0%
PURCHASED PROFESSIONAL SERVICES	4,809	6,248			
PURCHASED PROPERTY SERVICES	231,906	207,747	1,502	12,760	88.2%
OTHER PURCHASED SERVICES	90,262	127,230	1,868	77,560	97.6%
SUPPLIES & MATERIALS	48,739	64,589	21,125	121,000	82.5%
CAPITAL OUTLAY					
MISCELLANEOUS	1,368	635	135	400	66.3%
<b>TOTAL EXPENSES</b>	<b>621,561</b>	<b>637,848</b>	<b>197,745</b>	<b>962,213</b>	<b>79.4%</b>
<b>TOTAL REVENUES</b>	<b>1,019,536</b>	<b>1,021,088</b>	<b>795</b>	<b>31,800</b>	<b>97.5%</b>
<b><u>WELFARE</u></b>					
SALARIES & WAGES	108,811	110,191	130,331	539,226	75.8%
EMPLOYEE BENEFITS	32,076	38,496	48,068	213,224	77.5%
PURCHASED PROFESSIONAL SERVICES	46,960	48,000	66,000	217,000	69.6%
PURCHASED PROPERTY SERVICES	873	632	530	3,000	82.3%
OTHER PURCHASED SERVICES	16,681	1,036	8,444	10,519	19.7%
SUPPLIES & MATERIALS	242	646	487	2,100	76.8%
CAPITAL OUTLAY				250	100.0%
MISCELLANEOUS	103,823	121,212	63,790	325,500	80.4%
<b>TOTAL EXPENSES</b>	<b>309,466</b>	<b>320,213</b>	<b>317,651</b>	<b>1,310,819</b>	<b>75.8%</b>
<b>TOTAL REVENUES</b>	<b>40,056</b>	<b>12,872</b>	<b>29,939</b>	<b>95,000</b>	<b>68.5%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>PARKS, RECREATION &amp; CEMETERY</u></b>					
SALARIES & WAGES	\$ 639,905	626,445	719,274	2,182,997	67.1%
EMPLOYEE BENEFITS	139,766	163,989	183,127	610,603	70.0%
PURCHASED PROFESSIONAL SERVICES	598	105	600	2,400	75.0%
PURCHASED PROPERTY SERVICES	23,238	36,134	41,778	170,827	75.5%
OTHER PURCHASED SERVICES	12,433	29,437	30,951	92,861	66.7%
SUPPLIES & MATERIALS	64,668	72,955	79,946	486,183	83.6%
CAPITAL OUTLAY	8,560			51,000	100.0%
MISCELLANEOUS	81,895	80,713	2,800	57,350	95.1%
<b>TOTAL EXPENSES</b>	<b>971,063</b>	<b>1,009,779</b>	<b>1,058,476</b>	<b>3,654,221</b>	<b>71.0%</b>
<b>TOTAL REVENUES</b>	<b>69,010</b>	<b>87,677</b>	<b>78,111</b>	<b>642,755</b>	<b>87.8%</b>
<b><u>MCTV</u></b>					
SALARIES & WAGES					
EMPLOYEE BENEFITS					
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS		116,000		396,754	100.0%
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>116,000</b>	<b>-</b>	<b>396,754</b>	<b>100.0%</b>
<b>TOTAL REVENUES</b>					
<b><u>LIBRARY</u></b>					
SALARIES & WAGES	367,501	389,986	379,499	1,677,684	77.4%
EMPLOYEE BENEFITS	115,489	133,078	147,412	665,771	77.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	67,176	65,063	66,726	77,000	13.3%
OTHER PURCHASED SERVICES	6,343	7,425	6,533	63,443	89.7%
SUPPLIES & MATERIALS	70,359	72,567	63,772	296,717	78.5%
CAPITAL OUTLAY					
MISCELLANEOUS	91	108		100	100.0%
<b>TOTAL EXPENSES</b>	<b>626,958</b>	<b>668,227</b>	<b>663,941</b>	<b>2,780,715</b>	<b>76.1%</b>
<b>TOTAL REVENUES</b>					

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>ELDERLY SERVICES</u></b>					
SALARIES & WAGES	\$ 40,306	41,411	45,977	163,344	71.9%
EMPLOYEE BENEFITS	15,725	18,566	22,557	99,176	77.3%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	19,795	837	819	1,525	46.3%
OTHER PURCHASED SERVICES	3,405	3,255	3,455	5,841	40.8%
SUPPLIES & MATERIALS	13,260	31,206	38,375	43,599	12.0%
CAPITAL OUTLAY					
MISCELLANEOUS				130	100.0%
<b>TOTAL EXPENSES</b>	<b>92,490</b>	<b>95,275</b>	<b>111,183</b>	<b>313,615</b>	<b>64.5%</b>
<b>TOTAL REVENUES</b>					
<b><u>TOTAL GENERAL FUND</u></b>					
SALARIES & WAGES	\$ 11,855,590	12,521,192	13,792,318	56,982,121	75.8%
EMPLOYEE BENEFITS	4,171,106	4,014,981	4,751,610	21,152,118	77.5%
ALL OTHER EXPENSES	9,112,834	9,762,150	9,885,789	21,337,891	53.7%
PURCHASED PROFESSIONAL SERVICES	177,994	152,818	161,321	552,840	70.8%
PURCHASED PROPERTY SERVICES	2,711,541	2,784,481	2,922,738	7,785,030	62.5%
OTHER PURCHASED SERVICES	4,447,662	4,961,172	4,744,753	5,800,054	18.2%
SUPPLIES & MATERIALS	866,940	968,991	1,295,229	4,282,415	69.8%
CAPITAL OUTLAY	216,186	115,863	60,559	318,588	81.0%
MISCELLANEOUS	692,510	778,824	701,188	2,598,964	73.0%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>25,139,529</b>	<b>26,298,323</b>	<b>28,429,717</b>	<b>99,472,130</b>	<b>71.4%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>8,397,888</b>	<b>8,404,731</b>	<b>7,655,348</b>	<b>49,288,070</b>	<b>84.5%</b>



**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2004, 2005 AND 2006**

	<b>2005 TOTAL OBLIGATIONS</b>	<b>2006 TOTAL OBLIGATIONS</b>	<b>2007 TOTAL OBLIGATIONS</b>	<b>2007 MODIFIED BUDGET</b>	<b>2007 PERCENTAGE UNOBLIGATED</b>
<b><u>AVIATION</u></b>					
SALARIES & WAGES	862,557	920,290	1,104,452	4,937,297	77.6%
EMPLOYEE BENEFITS	293,749	344,589	436,392	1,773,645	75.4%
PURCHASED PROFESSIONAL SERVICES	218,401	280,676	136,221	565,000	75.9%
PURCHASED PROPERTY SERVICES	9,024,136	10,984,112	13,499,267	11,841,000	-14.0%
OTHER PURCHASED SERVICES	856,384	614,435	744,002	1,514,000	50.9%
SUPPLIES & MATERIALS	2,355,166	2,924,004	3,684,473	3,765,100	2.1%
CAPITAL OUTLAY	51,648	99,173	34,059	564,000	94.0%
MISCELLANEOUS	5,881,037	5,749,839	5,725,453	27,361,000	79.1%
<b>TOTAL EXPENSES</b>	<b>19,543,077</b>	<b>21,917,118</b>	<b>25,364,318</b>	<b>52,321,042</b>	<b>51.5%</b>
<b>TOTAL REVENUES</b>	<b>22,420,652</b>	<b>22,420,652</b>	<b>13,831,439</b>	<b>52,985,137</b>	<b>73.9%</b>
<b><u>ENVIRONMENTAL PROTECTION</u></b>					
SALARIES & WAGES	467,686	494,115	564,377	2,374,007	76.2%
EMPLOYEE BENEFITS	141,820	175,048	217,432	936,921	76.8%
PURCHASED PROFESSIONAL SERVICES	29,641	8,610	3,879	91,544	95.8%
PURCHASED PROPERTY SERVICES	176,798	122,530	164,787	525,059	68.6%
OTHER PURCHASED SERVICES	64,923	78,372	68,140	291,653	76.6%
SUPPLIES & MATERIALS	555,525	777,538	703,071	3,864,685	81.8%
CAPITAL OUTLAY	(3,184)	-1,313	7,564	91,643	91.7%
MISCELLANEOUS	4,022,095	5,108,210	4,373,501	13,702,614	68.1%
<b>TOTAL EXPENSES</b>	<b>5,455,304</b>	<b>6,763,110</b>	<b>6,102,751</b>	<b>21,878,126</b>	<b>72.1%</b>
<b>TOTAL REVENUES</b>	<b>3,607,756</b>	<b>4,607,575</b>	<b>4,331,613</b>	<b>12,681,059</b>	<b>65.8%</b>
<b><u>PARKING</u></b>					
SALARIES & WAGES			69,581	560,000	87.6%
EMPLOYEE BENEFITS			33,436	279,500	88.0%
PURCHASED PROFESSIONAL SERVICES			3,210	1,047,100	99.7%
PURCHASED PROPERTY SERVICES			221,097	263,075	16.0%
OTHER PURCHASED SERVICES			45,174	91,000	50.4%
SUPPLIES & MATERIALS			11,544	4,225,000	99.7%
CAPITAL OUTLAY			1,530	768,150	99.8%
MISCELLANEOUS					
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>0</b>	<b>385,572</b>	<b>7,233,825</b>	<b>94.7%</b>
<b>TOTAL REVENUES</b>			<b>1,142,581</b>	<b>7,233,825</b>	<b>84.2%</b>
<b><u>RECREATION</u></b>					
SALARIES & WAGES	273,616	280,816	245,216	1,326,502	81.5%
EMPLOYEE BENEFITS	73,194	86,407	84,690	374,609	77.4%
PURCHASED PROFESSIONAL SERVICES	1,353	1,455	1,458	8,500	82.9%
PURCHASED PROPERTY SERVICES	13,492	18,326	20,885	114,220	81.7%
OTHER PURCHASED SERVICES	10,342	15,746	56,748	179,084	68.3%
SUPPLIES & MATERIALS	66,851	82,424	78,285	491,693	84.1%
CAPITAL OUTLAY	1,300			55,000	100.0%
MISCELLANEOUS	29,445	25,535	22,612	418,585	94.6%
<b>TOTAL EXPENSES</b>	<b>469,594</b>	<b>510,709</b>	<b>509,894</b>	<b>2,968,193</b>	<b>82.8%</b>
<b>TOTAL REVENUES</b>	<b>490,297</b>	<b>415,940</b>	<b>286,878</b>	<b>2,417,409</b>	<b>88.1%</b>



**Prepared by  
FINANCE DEPARTMENT  
CITY OF MANCHESTER  
One City Hall Plaza  
Manchester, New Hampshire 03101  
Phone: (603) 624-6460  
Fax: (603) 624-6549  
Website: [www.manchesternh.gov](http://www.manchesternh.gov)  
E-Mail: [Finance@manchesternh.gov](mailto:Finance@manchesternh.gov)**